Previous reference
dml 234-07 (1&2)

1940
(Mun l)

File No 347-07
Serial Nos 1 & 4

Further reference
dml 242-11 (1-7)

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1 & 4

Part B for Sept^{r}, 1940

SUBJECT

Levy of water-tax on Government buildings in the Mysore city

From the Presd Mysore city dept council. no 111 & 14 4 40
Requests a reconsideration of the q o of Dec 1907 that the case of special house connections given to Govt buildings used for residential purposes the tax levable and the order of July 1894 shall be payable by the tenant alone
Ep to Do, Chief Engineer & Comptroller q o no 2673-5 & 16 9-40
Directs that the amount in question be paid to the Municipality by Govt in the P W Deptt

GRS 11] 1909-10

GENERAL AND REVENUE SECRETARIAT

(Rev.)

NOTES

File No 347-'09

FILE HEADING

Levy of water tax on Govt. buildings in the Mysore City

From

The President, Mysore City Municipal Council

No 111 Dated 4-4-'09 Received 21-4-1910

Diary No 768 Enclos 2 Spare Copies — Serial No 1

BRIEF ABSTRACT OF LETTER

Requests a reconsideration of the Govt's order of December 1907 whereby in the case of special house-connections given to Govt buildings used for residential purposes the tax leviable under the order of July 1894 shall be payable by ~~NOTES AND ORDERS~~ the tenants &c

Secretary's note recorded on the letter :— See similar case of jail quarters, Early (Rev.) C S B 2944 (1910).

2 The file referred to by the Secretary (Rev.

NOTES—First sheet

GPB— 0000—3-1-07

G R S. 12]
General and Revenue Secretariat

M File No 347 of 1909

Serial No

Pri: 57-09) is herewith submitted. As personally submitted to the Assistant Secy. the draft in that file requires further Consideration in the light of G O 20 6635-7 / Jud 234-07-2 dated the 12th Dece 1907.

2 - The question for Consideration is whether the so-called tax that used to be levied in the Mysore City till the end of last month under the order of 1894 for special house connections given in the case of a few houses is of the nature of a tax leviable under the Municipal Regulation If that is so, it follows that in the case of Govt buildings used for residential purposes the Govt as owner (and not the tenant or occupant) is liable to pay the tax to the Municipality In the present letter, the Municipal President has pressed this view for the Consideration of Govt, and has accordingly asked for a reconsideration of the aforesaid order of December 1907. As desired is however respectfully invited to the note to Jud 234-'07 and especially to the 1st Councillor's (present Dewan).

N

Z 672-43.

O

Note—Contn sheet

GPS—550 AO—27 4-09

Serial No

of the 19th June 1907 in that file, which clearly shows that the said levy is not of the nature of a tax properly so called. Instead of it being different in nature from the fee levied under the House Connection Rules for excess consumption of water, it is almost identical with it. Both are payments in return for services actually rendered to individuals which is not a condition precedent to the levy of a general water rate. As pointed out in the 1st Commissioner's note referred to above, a public water supply is all that is needed to enable the Municipal Council to levy a general water rate; and actual service to individuals is immaterial in the case of a general tax under the Regulations. There is not therefore the case in regard to the fee levied for excess water consumption under the old "water-tax" that prevailed in the Mysore City. In the circumstance, I ground seem to exist for a reconsideration of the aforesaid order in this case, the Maharaja will be liable to pay for the water that he consumes during the period of his occupation

paras 18 & 20 - note in 51-09 in connection

—Contn sheet

G R S. 12]
General and Revenue Secretariat.

ML File No 347 of 1909

Serial No

re Private Secretary's Quarters
Submitted for orders

MLA 23/4/10

3 In respect of water supplied by the municipal council to the inhabitants of a municipality, a general water rate may be levied by the municipal council and where private house service connections are supplied, they may levy an additional tax from the owners of the houses to which service connections are supplied. The additional tax may be imposed in the form of a rate fixed on the quantity of water used or of a rate on the building irrespective of the quantity of water consumed. The owner of the house is primarily responsible to the municipality for the payment of the tax and in default of payment by the owner, the occupier is responsible. (Vide sections 59(VIII), 68 and 71(1) of the ML Regulation of 1

Contn sheet

GPB—65,000—27-4-09

G R S. 12]
General and Revenue Secretariat.

File No 367 of 1909

Serial No

4 — Till recently, no general water rate was being levied in the Mysore City but for private house, service connections, an annual rate of Rs 25 or Rs 15 according to the dimension of the pipe supplied was being levied. In respect of Govt buildings so far as the Municipality is concerned, it seems that Govt as the owner of the buildings is responsible for the payment of the tax. As between the Govt and the officers actually occupying the buildings, Govt may pass such orders as they deem fit as to who should actually pay the tax.

5 In letter no 7288 dated 12th Oct 1907, addressed to Govt by the Chief Engineer, what was urged was that the D P W was not liable for the payment of the water tax where the house service connection was given to a Govt building, at the request of the tenant, without the p

Note—Contn sheet

GPB—55,0.1—27-4-09

G R S. 12]
General and Revenue Secretariat

Ml File No 369 of 1909

Serial No

sanction of the D.P.W. The D.P.W did not demur to pay the tax in respect of those buildings for which it was making payment till then, and also perhaps in respect of those buildings for service connection to which, its sanction was obtained The order passed by Govt dated 12 12 07 went further than was necessary for the decision of the particular case and laid down a general rule which has given rise to the present reference

(Vide paper on the records)

6 It appears from the Deputy Comr's letter that the water rate for the Private Secretary's quarters in Mysore now in question, was being paid by Govt till the date of the order referred to above The Chief Secretary Hon'ble known of it after the passing of the above order, Private Secretary was given

NOTE—Contn sheet

GPD—50 000—18 5-08

Serial No

any notice that Govt would no longer pay the tax and he was to pay it - In the absence of such notice and without an opportunity ~~having~~ afforded to him to have the house connection stopped if he did not care to pay the water rate, it does not seem fair to call upon Mr Maconochie to pay the amount of the bill now claimed by the Municipality -

If in respect of other Govt buildings in Mysore, Govt be pleased not to enforce the general rule laid down in their order of 8 Dec 1907 but direct the payment of the water rate by Govt, a similar concession may be allowed to the 4 officers, who occupied ~~occupying~~ the official quarters in the Fort at Mysore

8 The ~~abovecited~~ order of 7th July 1894 relating to rates for house service connection in Mysore is now cancelled.

Note—Contd. above

GPB—50 000—18-5-08

G. R. S. 12]
General and Revenue Secretariat

File No. 347 of 1909

Serial No.

and the rules in force in Bangalore regarding are made applicable for house service connections in Mysore - Hence forth, Govt will pay the general water rate on Govt buildings and the the occupier will be asked to pay the charges for water consumed in excess of the quantity allowed free of charge

(Secy) 23 4 10

(Dewan) 30/3/10

If the sum in question may be paid by Govt in the present case for a municipality is concerned it seems well to ask the Maharaja to pay the amount Govt

30/3/10

2/4/10

I agree.

5945 5-5-10

no such question is likely to arise hereafter.

30/4/10

I agree also. Complications and these different questions arise as a consequence of the Govt not having the power of house collection by officers.

31/5/10

NOTE—Contin. sheet

GPD—50,000—1908-09

7658

9

G. R. S. 12]
General and Revenue Secretariat.

File No. 367 of 1909

Serial No.

12 Please put up draft accordingly
3/8/10 Hue

13 Draft submitted.
Asst Secy

14 Revised draft as per Asst Secy's instructions is submitted.
Asst Secy 10 Cr) 10 9.10. Hue
9/9

15 Approved
13/9/10
Secy
1149

16 Issue
14 9.10 Hue

17 G.O. No. 2673-5 Dy. 16. 9. 10.
Directed that the amount in question be paid to the Municipality by Govt. in the P. W. Dept.

Note.—Contn. sheet.

2063

307-09

1910

From The President, City Muni Council, Mysore

To

The Secy to Govt of Mysore,
Gen and Rev Depts

Dated 14th April 1910

Despatched 20th

Received

General No 111

No

Enclosure No Nil

Submitting a bill for Rs 50/- due on account of water rate on the Private Secretary's quarters recoverable from the Maconochie Shekeved in the Quarters during the years 1906-07 & 1907-08

G B P M —o 11 1909—200

No 111

THE CITY MUNICIPAL OFFICE, MY

Dated 14th April 19

From

Jnl 347-09/GL1

M.Kantharaj Urs, Esq , B.A.
President, City Municipal
Council, Mysore

To

C S.Balasundaram Iyer, Esq , B.A
Secretary to the Govt of Mysore,
General & Revenue Depts

SIR,

With reference to Government Order No 134-07-2 dated 12th December 1907 on the question of liability to the water rate on special house service connections i Government buildings levied under Government Order No 1 2-93 dated 7th July 1894, I have the honour to request following be kindly laid before Government for consider and orders

2 In their order No 5635-7/M1 234-07-2 dated December 1907, Government agreeing with the Chief Engi have ruled that the liability to the water rate on speci house service connections in Government buildings, attaches none but the tenants The ground of this ruling is, I beli that stated by the Chief Engineer in his letter No 7298 12th October 1907 Viz that the rate not being generally l in the City, is not payable by Government, in other words th the rate is either not a tax properly so called or not such tax as was payable by Government

3. The nature of the levy.

With regard to the question whether the water rate is a tax properly so called, I submit that it seems to me that the point of importance to be considered is whether the rate is or is not a tax within the meaning of the Municipal Regulation. Section 3 clause 13 of the Municipal Regulation VII of 06, provides that " Tax shall include any toll &c., fee or other impost leviable under this Regulation ". Considering this definition of the term tax, I submit it would not be unreasonable to hold that the water rate in question is a tax within the meaning of the Municipal Regulation and therefore a tax properly so called.

4. Is the tax payable by Government?

As regards the question whether the rate is payable by Government, I beg to represent that the case of a special water rate like the one under reference and the case of a special sanitary cess stand on a footing different from that of the other taxes in that under proviso (a) to Section 59 of the Regulation, a special water rate and a special sanitary cess, may be imposed on Government buildings even without the express consent of Government. In the present case, however, not only has the rate been imposed under the express orders of Government but payment on account of this rate has been made by Government for a period of 14 years up to the date of the Government Order under reference.

5. In these circumstances, I request that Government may be moved to reconsider their order No 5656-7/M1/34-07-2 dated 12th December 1907.

6. A bill for Rs 50/- due on account of water rate in the Private Secretary's quarters recovered under the Gover

Government Order under reference, from Mr E Maconochie who lived in the building during the years 1906-07 and 1907-08, is forwarded herewith If Government hold that the amount claimed is not payable by them, I request that the bill be kindly forwarded to Mr Maconochie. The circumstances under which the bill could not be presented to —— Mr Maconochie are stated in the letter annexed hereto of the Amildar on special duty.

I have the honour to be,

S i r,

Your most obedient servant,

President

Copy of letter No 226 dated 29th March 1910 from the Amildar on special duty in the City Municipality, Mysore, to the Vice President, City Municipal Council, Mysore

---

In reply to your memo dated 15th March 10 , I have the honour to state that the amount of Rs 25/- was included in the bill sent to the Executive Engineer on 19-5-1907 This amount was disallowed and a correspondence with the Executive Engineer ensued and before it came to an end the tax for 1907-08 became due The arrears for 2 years were again included in the bill sent to the Executive Engineer with the docket No 211 dated 11-10- and as before the Executive Engineer refused to pay the amount holding that it was recoverable solely from Mr Maconochie ---- Accordingly the bill has now to be sent to Mr Maconochie

---

M G Krishnaswami Rao

For President

G.R.S. 28]

File No 347-09
Serial No 4

Inward No of letter replied to 7688

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT
(Mc.)

Dated the 9. 9. 1910

Date of issue 14.9.10

Signed by Mr K.V.M.

61

READ— Letter No. M dated the 4th April 910 from the President Mysore City Municipal Council, requesting a reconsideration of G.O. No. 8635-7 dated the 14th December 1907 in the matter of the Municipality's liability to pay the late sanctions in G.O. No. 137-8 of the 7th July 1894 for special house service water connections in the case of the Govt. buildings used for residential purposes, and

over

SUBJECT

trading theft if the Govt. hold that the tax is not payable by them the bill for Rs 50/- being the last one on the Private Secretary's Quarters for 1906-07 and 1907-08 may be forwarded to Mr. Macnaughtan for payment, as he has been building and during these years

---

Order thereon. 2673-5-mL 3A709 9/8/910.

Govt are pleased to direct that the Ammunition in question be sent, by Govt to the Municipality to the Municipal Commissioner. The bill is accordingly forwarded to the Chief Engineer for the Govt buildings

undesirable to ask Mr Macnaughtan to pay the amount of the bill.

11/9/10

19/9/10

Indent 29/9/10.

Copies 159

To, the Chief Engr with the bill for Rs 50/- Imperial Public Buildings, Bombay